

House Bill 35

By: Representatives Watson of the 172nd, Dunahoo of the 30th, Rhodes of the 120th, LaRiccia of the 169th, Jasperse of the 11th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, so as to create an exemption from state sales and use tax for certain poultry diagnostic and disease monitoring services; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use taxes, by deleting "or" at the end of division (102)(E)(iii), by replacing the period with "; or" at the end of subparagraph (G) of paragraph (103), and by adding a new paragraph to read as follows:

"(104) Sales to or by any nonprofit organization which has as its primary purpose providing poultry diagnostic and disease monitoring services if such organization qualifies as a tax-exempt organization under Section 501(c)(5) of the Internal Revenue Code."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.